

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA

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CRIMINAL DOCKET NO. 08-51

v.

*

SECTION: "N"

ROY J. RODNEY, JR.

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FACTUAL BASIS

Should this matter proceed to trial, both the government and the defendant, **ROY J. RODNEY, JR.**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crime to which the defendant is pleading guilty and that the government would prove the following beyond a reasonable doubt at trial:

That the defendant, **ROY J. RODNEY, JR.** was a resident of New Orleans, Louisiana within the Eastern District of Louisiana in 2002.

The government would introduce testimony and documentary evidence that the defendant was required by law to file a tax return concerning his income for the taxable years that ended December 31, 2002.

The government would introduce testimony and documentary evidence that officials of the Internal Revenue Service would testify that the defendant failed to file a return at the time required

by law and after filing any extensions for reporting 2002 tax information. Roy J. Rodney, Jr. filed an extension for the 2002 tax return through August 15, 2003, and filed his 2002 tax return on February 9, 2004, approximately six months after the August 15, 2003, extension expired.

The government would introduce testimony and documentary evidence that the defendant has filed tax returns in years previous to 2002 and the defendant filed an extension for the tax year 2002 in order to show that the defendant knew that he was required to file returns. Further testimony and documentary evidence would be introduced to show that the defendant received sufficient wages and income from various sources during 2002 which were far in excess of the minimum filing requirement requiring the defendant to file tax returns at the time required by law for the 2002 tax year. Roy J. Rodney, Jr. did not sign the 2002 tax return, which was filed jointly with his wife, but he has assumed sole responsibility for its filing.

ROY J. RODNEY, JR. (Date)
Defendant

EDDIE CASTAING (Date)
Attorney for Defendant

JAN MASELLI MANN (Date)
First Assistant United States Attorney
Chief, Criminal Division

BRIAN M. KLEBBA (Date)
Assistant United States Attorney